

 <b>KENTUCKY CORRECTIONS</b> Policies and Procedures	Policy Number	Total Pages
	2.1	2
	Date Filed	Effective Date
	October 12, 2012	February 1, 2013
References/Authority KRS 196.035, 196.270, 197.020 ACA 4-4042, 4-4043, 4-4044, 2-CO-1B-10, 2-CO-1B-12, 2-CO-1B-13 CPP 16.4	Subject  <b>INMATE CANTEEN</b>	

## I. DEFINITIONS

None.

## II. POLICY and PROCEDURES

- A. Each institution shall make available an inmate canteen through which inmates may purchase approved items. The operations of each canteen shall be strictly controlled using standard accounting procedures.
- B. The Deputy Commissioner of Adult Institutions or the Director of the Administrative Services Division shall provide each institutional canteen with an annual financial status report and shall inform each institution when Kentucky Centralized Inmate Commissary, Incorporated has caused the canteen funds to be independently audited following standard accounting procedures.
- C. An annual financial status report shall be printed and posted in each institution in an area accessible to the inmate population. This site shall be determined by the Warden.
- D. Profits from the canteen and any vending system connected with the canteen, including interest earned and the sale of handicrafts made by inmates to the general public, shall be used as required by KRS 196.270. All profits of the canteen shall be used exclusively for the benefit of the inmates.
- E. The Commissioner or the Deputy Commissioner for Adult Institutions shall determine the amount each inmate may spend per week at the canteen. A Warden at an institution or his designee may make periodic exceptions to the weekly spending limit. An inmate shall not exceed the weekly spending limit without prior approval of the Warden or his designee.
- F. Prices charged at each canteen shall be posted or provided in a location clearly visible or accessible to all inmates.

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- G. The canteen shall be responsible for including in the price of an item, including handicrafts, any applicable sales tax; however, sales tax shall not be charged for food items or postage stamps. All sales taxes shall be remitted to the Kentucky Revenue Cabinet.
- H. Items available for sale in each institutional canteen or vending system shall be determined by the Warden or his designee with consideration given to the security requirements at the institution.
- I. The central and institutional canteen funds shall be audited annually by an independent auditor.